Outlook — Tektronix sales, earnings and order rate all reached a trough in the spring of 1971. Since that time these parameters, along with backlog, have moved up at an impressive pace as shown in the following table.

Year Ending May	Sales* (mm)	Orders* (mm)	Backlog (mm)	Net Income(a) (mm)
1972 - 1st Qtr.	$147.3	$147.1	$15.3	$1.9
1972 - 2nd Qtr.	150.7	154.7	15.4	1.7
1972 - 3rd Qtr.	156.8	163.1	17.4	2.8
1972 - 4th Qtr.	164.3	170.5	20.1	4.3
1973 - 1st Qtr.	169.0	181.0	28.1	3.3
1973 - 2nd Qtr.	175.1	191.1	32.7	3.1
1973 - 3rd Qtr.	185.5	213.1	46.6	4.7

* Figures shown are a 52-week moving total which eliminates seasonal factors and accounting period problems.
(a) TEK uses a 52-week reporting year consisting of three 12-week quarters and one 16-week quarter. For this reason the third fiscal period is almost always the greatest.

An additional factor that should not be overlooked is the importance of foreign sales in the Company's mix. Offshore sales accounted for 39% of total corporate revenue in fiscal 1972 and 42.6% the year before. Foreign sales growth was sluggish during most of FY 1972, lagging well behind domestic growth. However, in FY 1973, foreign picked up and is now paralleling the U.S. experience. The following table shows actual total and foreign sales by quarter.

	Total Sales*	Foreign Sales*	Foreign as a % of Total
1972 - 1st Qtr.	$35.3	$13.7	38.8%
1972 - 2nd Qtr.	36.1	15.0	41.6
1972 - 3rd Qtr.	49.1	20.5	41.7
1972 - 4th Qtr.	43.7	15.3	35.0
1973 - 1st Qtr.	40.0	15.4	38.5
1973 - 2nd Qtr.	42.2	17.0	40.3
1973 - 3rd Qtr.	59.5	23.8	40.0

* All figures in millions.

The large percentage of foreign sales could become significant next year if the U.S. economy does slow down. High growth in the foreign sector could provide TEK with sufficient stimulus to continue expanding earnings even in such an environment.

We anticipate that the trend that is so evident in the above tables will remain intact in the fourth quarter of the current fiscal year. Moreover, the components supply problem that had been retarding shipments has eased considerably so that we now anticipate earnings for the year of $1.90 a share, $0.05 a share higher than our previous estimate.

In terms of individual cost elements, we expect gross profit margins to expand somewhat in the fourth quarter. Thereafter, gains will become more difficult due to the proliferation of new products and shorter production runs. Research and development costs should come in near the $18 million forecast level, indicating a declining percentage of sales component in the fourth quarter. Selling expenses should remain high as a percentage of sales and increase absolutely, reflecting TEK's aggressiveness in the marketplace and the Company's broader product base. Administrative costs should continue at about the same percentage of sales or possibly decline a bit.

The detail of our fiscal 1973 and fiscal 1974 forecasts, along with comparable 1972 figures, are shown below.

Revenue and Earnings Forecast
(millions)

Year Ends May	1972	1973(E)	% Change	1974(E)	% Change
Sales	$164.3	$195.7	+19.1%	$224.1	+14.5%
Pre-Tax Earnings	19.6	28.4	+44.9	33.4	+17.6
Net Earnings	10.8	15.6	+44.4	18.4	+17.9
Earnings Per Share	$ 1.33	$ 1.90	+42.9	$ 2.20	+15.8
Pre-Tax Margin	11.9%	14.5%		14.9%	
Effective Tax Rate	44.7	45.1		45.0	
Net Margin	6.6	8.0		8.2	

(E) Estimated

As can be seen, the rates of gain in fiscal 1973 and indeed those forecast for FY 1974 are impressive. It is worth noting that the $1.90 per share will, if realized, be a new earnings record for the Company.

Company Profile — Tektronix is the Free World's leading producer of Oscilloscopes, an instrument that is used to draw a graph (on the face of a cathode ray tube) of some event (converted to electrical signals) so that it may be measured in terms of magnitude and duration. We estimate that sales of waveform measuring instruments and ancillary equipment account for around 90%-95% of total corporate revenue.

Waveform measuring instruments, which includes oscilloscopes, spectrum analyzers and waveform analyzers account for approximately 30% of the $740 million U.S. Test and Measurement Instrument Market. We estimate that Tektronix enjoys an 80% share of that sub-market. The whole Test and Measurement Instrument Market is forecast to grow at a compound rate of 8.5% per annum between now and 1976. Waveform measuring instruments could do slightly better.

We hasten to point out that the foreign market for electronic instrumentation is about half the size of the U.S. market and has historically grown faster due to a lower level of saturation and the European technology lag. Most industry observers expect foreign instrument sales growth to continue to exceed U.S. rates.

Periodically, the issue of the replacement of oscilloscopes (and therefore obsolescence) by automated test systems is raised as a negative for Tektronix. This issue is not new, but from time to time has its advocates who argue that integrated automated test systems will ultimately replace discrete electronic instruments. While the growth of such systems has been and should continue to be handsome indeed, the argument, at least insofar as it relates to Tektronix, overlooks four important factors. First, Tektronix's product line has broadened through the years and now includes digital volt meters, multimeters and counters (all as plug-in accessories to the oscilloscope, thus relieving the necessity for a power supply and saving bench space), pulse and signal generators, and power sources. Second, most automated test systems include as part of the system some type of waveform measuring instrument. Third, Tektronix has a line of automated test systems of its own and is participating in that market growth. Fourth, the versatility of the oscilloscope as an aid to the electronic engineer, from breadboard layout of a product through assembly and final checkout to field testing and trouble-shooting is, in our judgment, so great that it should continue its dominance of the Test and Measurement Instrument field.

Finally, investors must realize that Tektronix is a cyclical company whose sales are dependent upon capital spending in the industrial sector, and to a significantly lesser extent the government budget. This cyclicality notwithstanding, the Company does have a strong secular growth component. In our judgment, that secular growth capability is in the area of 10% per year.

Five-Year Record
(millions)

Year Ends May	Sales	Net Income	EPS	Price Range	P/E Multiple
1968	$133.7	$13.4	$1.68	67-35	40-21
1969	148.9	14.1	1.75	74-51	43-29
1970	165.2	14.3	1.76	75-20	43-11
1971	146.0	9.3	1.15	43-28	38-24
1972	164.3	10.8	1.33	65-33	49-25
1973 Est.	195.7	15.6	1.90	54-30	28-16

Condensed Balance Sheet (as of March 30, 1973)
(millions)

Current Assets	$132.9	Current Liabilities	$ 34.6
Facilities	44.4	Long-Term Debt & Misc.	1.4
Other Assets	5.5	Stockholders Equity	146.8
Total Assets	$182.8	Total Liabilities & Equity	$182.8

jb
May 31, 1973

R. M. Hanisee, C.F.A.
Research Department

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